

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL MEMORANDUM

HB 214 – SB 206

April 20, 2009

SUMMARY OF AMENDMENT (006624): Deletes the original bill in its entirety. Increases, from 5,000 to 25,000, the maximum number of barrels of beer that may be sold by a manufacturer of alcoholic beverages in a retail setting at the manufacturer's location each year. Authorizes a "hotel" as defined in Tenn. Code Ann. § 57-4-102(19)(F)(iii) to qualify for and hold a license as a manufacturer.

FISCAL IMPACT OF ORIGINAL BILL:

MINIMAL

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Increase State Revenue – Less than \$100,000

Increase Local Revenue – Less than \$50,000

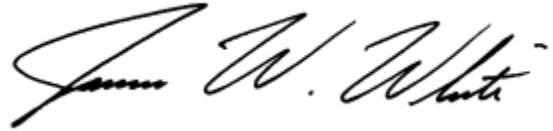
Increase Local Expenditures – Not Significant

Assumptions applied to amendment:

- Additional state sales tax and beer tax collections will result in an increase in state revenue estimated to be less than \$100,000.
- Additional local fees and tax collections will result in an increase in local government revenue estimated to be less than \$50,000.
- Any increase in local government expenditures due to any increase in administrative duties associated with the bill is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large initial "J" and a distinct "W".

James W. White, Executive Director

/cce